

JENNIFER M. GRANHOLM GOVERNOR ROBERT J. KLEINE STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: November 1, 2006

PLACE OF MEETING: Treasury Bond Finance Board Room

1st Floor Richard H. Austin State Office Building

Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of October 11, 2006 as presented.

- 2. Proposed Bulletin No. 8 of 2006 2007 Property Tax and Collections Calendar.
- 3. Proposed Bulletin No. 9 of 2006 Equalization Calendar and Equalization of Assessments.
- 4. Proposed Bulletin No. 10 of 2006 Inflation Rate Multiplier for Use in the 2007 Capped Value Formula and the 2007 "Headlee" Millage Reduction Fraction (MRF) Formula.
- 5. Memo from Kelli Sobel, Executive Secretary, regarding Holly Township, Oakland County. On September 12, 2006, the Holly Township Officials appeared before the Commission and Oakland County (presently the assessor of record) was directed to submit a plan to correct deficiencies noted in the 14-Point Review.
- 6. Memo regarding Telephone Company Property Tax Credits on the 2006 Assessment Roll for 360networks (USA), Broadwing Communications, MichTel Communications, and TelCove Operations.
- 7. Memo from Kelli Sobel, Executive Secretary, regarding inappropriate assessing practices by the Assessor for Adams Township, Arenac County. Complaint File 06-007.
- 8. Request for the below-referenced listed units for re-certifications, new certifications, and recertification denials of computerized tax rolls. Staff Recommendation: Approve.

New Certifications to expire May 1, 2009:

County Township, Village and/or City

Sanilac City of Marlette

9. Memo from Kelli Sobel, Executive Secretary, regarding Classification Appeals Hearings Group Recommendations covering the appeals for the year 2006 which include owner filed and Assessor filed appeals heard on October 16, 2006. See list below for identification:

| Class. Appeal No. | Owner | Current Class | Requested Class | Assessor Rec. | Field Staff Rec. | Hearing Rec. |
|-------------------------|--------------------|------------------|--------------------|------------------|---------------------|-----------------|
| 06-085 | Fortier | Residential | Agricultural | Residential | Commercial | Residential |
| 06-057 | Colville | Residential | Agricultural | Residential | Residential | Residential |
| 06-058 | Colville | Residential | Agricultural | Residential | Residential | Residential |
| 06-059 | Colville | Residential | Agricultural | Residential | Residential | Residential |
| 06-080 | Jackson | Residential | Agricultural | Residential | Residential | Residential |
| 06-065 | Fetke | Residential | Agricultural | Residential | Residential | Residential |
| 06-093 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-094 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-095 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-096 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-097 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-098 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-099 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-100 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-101 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-102 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-103 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-104 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-105 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-106 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-107 | Lakeshore Dune | Residential | Commercial | Residential | Residential | Commercial |
| 06-068 | Garno | Residential | Agricultural | Residential | Residential | Residential |
| 06-013 | Simcoe | Residential | Agricultural | Residential | Residential | Residential |
| 06-020 | Palosaari | Residential | Agricultural | Residential | Residential | Residential |
| 06-076 | Grabow | Developmental | Agricultural | Developmental | Residential | Residential |
| 06-111 | Heatherbrook Assc. | Commercial | Agricultural | Developmental | Residential | Residential |

9. (continued):

Following are Assessor Filed Petitions:

| Class. Appeal No. | Owner | Current Class | Assessor Rec. | Taxpayer Response | Field Staff Rec. | Hearings Rec. |
|-------------------------|-----------|------------------|------------------|----------------------|---------------------|------------------|
| 06-031 | Bast | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-032 | Warsop | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-033 | Hokins | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-034 | Powell | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-035 | Wilber | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-036 | Hash | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-037 | Oehmke | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-038 | Oehmke | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-039 | Wagner | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-040 | Wagner | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-041 | Wagner | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-042 | Kitzman | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-043 | Kitzman | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-044 | Kitzman | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-045 | Applekamp | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-046 | Applekamp | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-047 | Kitzman | Agricultural | Residential | Agricultural | Residential | Residential |
| 06-048 | Kitzman | Agricultural | Residential | Agricultural | Residential | Residential |

^{10.} MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

11. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

| APPL. NO. | NAME | LOCAL UNIT | COUNTY | APPL. TYPE | INVESTMENT |
|--------------|--|-------------------------|----------------|---------------|--------------|
| 2006-053 | NORTHERN HARDWOODS | ADAMS TWP | HOUGHTON | 2 | \$406,421 |
| 2006-187 | DECATUR WOOD PRODUCTS INC | DECATUR TWP | VAN BUREN | 2 | \$200,000 |
| 2006-223 | BURTEK INC | CHESTERFIELD TWP | MACOMB | 2 | \$900,000 |
| 2006-281 | ALLIED ENGINEERING INC | ZEELAND TWP. | OTTAWA | 2 | \$208,800 |
| 2006-284 | SOUTHERN MI TOOL & MACHINE | CITY OF HILLSDALE | HILLSDALE | 2 | \$4,385,733 |
| 2006-285 | AMERICAN TOOL & DIE INC | HARING TWP | WEXFORD | 2 | \$42,500 |
| 2006-287 | GARR TOOL COMPANY | PINE RIVER TWP | GRATIOT | 2 | \$1,987,306 |
| 2006-288 | MARTIN MARIETTA MAGNESIA SPEC INC | | MANISTEE | 2 | \$1,897,588 |
| 2006-289 | HURON AUTOMATIC SCREW COMPANY | SAINT CLAIR TWP | ST. CLAIR | 2 | \$454,232 |
| | | | | 2 | |
| 2006-290 | LEAR CORPORATION MENDON | VILLAGE OF MENDON | ST. JOSEPH | | \$20,715,886 |
| 2006-291 | ADVANCE PACKAGING CORPORATION | CITY OF KENTWOOD | KENT | 2 | \$40,800,000 |
| 2006-293 | GRAND RAPIDS FOAM TECHNOLOGIES | CITY OF WYOMING | KENT | 2 | \$500,000 |
| 2006-294 | BIL-MAR FOODS INC | OLIVE TWP. | OTTAWA | 2 | \$12,433,000 |
| 2006-295 | WILBUR PRODUCTS INC | SPRING LAKE TWP. | OTTAWA | 2 | \$375,000 |
| 2006-296 | SWOBODA INC | CITY OF KENTWOOD | KENT | 2 | \$4,175,000 |
| 2006-297 | ROSKAM BAKING CO | CITY OF KENTWOOD | KENT | 2 | \$10,500,000 |
| 2006-298 | WALTERS GARDENS INC | ZEELAND TWP. | OTTAWA | 2 | \$526,214 |
| 2006-299 | ST JOE TOOL CO | LAKE TWP. | BERRIEN | 2 | \$788,000 |
| 2006-300 | PLASCON INC | CITY OF TRAVERSE CITY | GRAND TRAVERSE | Ξ 2 | \$1,000,000 |
| 2006-301 | MACH MOLD INC | BENTON TWP. | BERRIEN | 2 | \$980,000 |
| 2006-302 | FIBERTEC INC | DELHI CHARTER TWP. | INGHAM | 2 | \$767,200 |
| 2006-303 | H & R WOOD SPECIALTIES INC | PINE GROVE TWP. | VAN BUREN | 2 | \$200,000 |
| 2006-304 | TRI TECH TOOLING INC | HOLLAND TWP. | OTTAWA | 2 | \$265,250 |
| 2006-305 | ANDERSON TECHNOLOGIES | GRAND HAVEN TWP. | OTTAWA | 2 | \$3,500,648 |
| 2006-307 | BERNAL INC | CITY OF ROCHESTER HILLS | OAKLAND | 2 | \$4,750,000 |
| 2006-308 | INLAND LAKES MACHINE INC | CITY OF CADILLAC | WEXFORD | 2 | \$410,537 |
| 2006-309 | SUPREME GEAR CO | CITY OF FRASER | MACOMB | 2 | \$614,147 |
| 2006-310 | OAKLEY INDUSTRIES INC | CLINTON TWP. | MACOMB | 2 | \$1.635.784 |
| 2006-311 | | | | 2 | 1 1 1 |
| | COUGAR CUTTING TOOLS INC | CLINTON TWP. | MACOMB | | \$627,245 |
| 2006-312 | RTS CUTTING TOOLS INC | CLINTON TWP. | MACOMB | 2 | \$1,532,298 |
| 2006-313 | GREENE METAL PRODUCTS INC | CLINTON TWP. | MACOMB | 2 | \$949,975 |
| 2006-314 | CONCEPT INDUSTRIES INC | CASCADE TWP. | KENT | 2 | \$3,010,000 |
| 2006-316 | THE MCCARTHY GROUP INC | CASCADE TWP. | KENT | 2 | \$2,800,000 |
| 2006-317 | CITATION CORP | CASCADE TWP. | KENT | 2 | \$2,700,000 |
| 2006-318 | MICHIGAN MILK PRODUCERS ASSC | VILLAGE OF CONSTANTINE | ST. JOSEPH | 2 | \$843,500 |
| 2006-319 | JACKSON INTERNATIONAL INC | VILLAGE OF CONSTANTINE | ST. JOSEPH | 2 | \$190,000 |
| 2006-320 | KLASSIC SERVICES INC | CHESANING TWP. | SAGINAW | 2 | \$125,000 |
| 2006-321 | OBIE MANUFACTURING INC | CITY OF GRAND RAPIDS | KENT | 2 | \$175,000 |
| 2006-322 | EXTRUDED METALS INC | CITY OF BELDING | IONIA | 2 | \$2,550,000 |
| 2006-323 | BMC BIL-MAC CORPORATION | CITY OF GRANDVILLE | KENT | 2 | \$950,000 |
| 2006-324 | AUTO CAST INC | CITY OF GRANDVILLE | KENT | 2 | \$1,210,450 |
| 2006-325 | GR SPRING & STAMPING INC | CITY OF GRAND RAPIDS | KENT | 2 | \$1,200,000 |
| 2006-326 | SEQUOIA TOOL INC | CLINTON TWP. | MACOMB | 2 | \$1,124,903 |
| 2006-329 | TWIN BAY MEDICAL INC | ELK RAPIDS TWP. | ANTRIM | 2 | \$2,080,000 |
| 2006-330 | APEX SPRING & STAMPING CORP | TALLMADGE TWP. | OTTAWA | 2 | \$2,258,640 |
| 2006-333 | STANDARD TOOL & DIE INC | LINCOLN TWP. | BERRIEN | 2 | \$655,960 |
| 2006-334 | ALL-STAR PLASTICS LLC | LINCOLN TWP. | BERRIEN | 2 | \$3,241,780 |
| | | | | 2 | |
| 2006-335 | KUNSTSTOFF TECHNIK SCHERER & TRIER USA INC | CITY OF SALINE | WASHTENAW | _ | \$3,868,867 |
| 2006-337 | OMT-VEYHL AMERICA LLC | HANDY TWP. | LIVINGSTON | 2 | \$294,414 |
| 2006-338 | ESCANABA PAPER CO | WELLS TWP. | DELTA | 1 | \$10,235,423 |
| 2006-339 | ESCANABA PAPER CO | WELLS TWP. | DELTA | 1 | \$4,567,280 |
| 2006-340 | ESCANABA PAPER CO | WELLS TWP. | DELTA | 1 | \$5,921,798 |

12. P.A. 198 of 1974: Industrial Facility Exemption Application to Commission for approval to revoke per Section 15(1). (Requested by certificate holder). See list below for application identification. Staff Recommendation: Revoke:

| CERT. |
|-------|
|-------|

| NO. | NAME | LOCAL UNIT | COUNTY | COMPONENT |
|----------|---------------------------------|-----------------|---------|-------------------|
| 2003-575 | TOTAL DOOR AND OPENINGS COMPANY | CITY OF PONTIAC | OAKLAND | real and personal |

13. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2006):

CERT.

| NO. | NAME | LOCAL UNIT | COUNTY | COMPONENT |
|----------|---------------------------|------------------------|--------|-------------------|
| | | | | _ |
| 1996-093 | LIGON BROTHERS MFG CO | ALMONT TWP. | LAPEER | real and personal |
| 1996-646 | DESSERTS ETCETERA | CITY OF WYOMING | KENT | personal |
| 1998-189 | ROMAN MANUFACTURING INC | CITY OF WYOMING | KENT | personal |
| 1999-683 | BEHR CLIMATE SYSTEMS INC. | VILLAGE OF WEBBERVILLE | INGHAM | personal |
| 2004-552 | ASC INCORPORATED | CITY OF GIBRALTAR | WAYNE | real |
| 2004-553 | ASC INCORPORATED | CITY OF GIBRALTAR | WAYNE | personal |
| 2005-354 | ASC CORPORATION | CITY OF GIBRALTAR | WAYNE | real and personal |

14. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification. Staff Recommendation: Approve.

CERT.

| NO. | NAME | LOCAL UNIT | COUNTY | COMPONENT |
|----------|--------------------------|---------------------|-----------|--------------------------------|
| | | | | |
| 1995-501 | Peacock Industries, Inc. | Webber Township | Lake | address changed by Post Office |
| 2003-263 | Wico Metal Products | City of Warren | Macomb | Amendment |
| 2005-193 | Dow Corning Corporation | City of Midland | Midland | Increase in scope |
| 2005-397 | Riveer Company | City of South Haven | Van Buren | Increase in scope |
| 2005-653 | Wico Metal Products | City of Warren | Macomb | Amendment |

15. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. See list below for application identification.

Staff Recommendation: Approve.

CERT.

| NO. | NAME | LOCAL UNIT | COUNTY | COMPONENT |
|----------|---------------------------------|--------------------------|-----------|----------------------|
| 1995-280 | Hutchinson FTS, Reading Plant | City of Reading | Hillsdale | Personal |
| 1996-522 | Springs Window Fashions | City of Grayling | Crawford | real and personal |
| 1997-153 | Future Industries, Inc. | City of Grand Haven | Ottawa | real |
| 2000-213 | Tech-Optics, Inc. | City of Sault Ste. Marie | Chippewa | real |
| 2000-469 | Hutchinson FTS, Reading Plant | City of Reading | Hillsdale | personal |
| 2000-473 | Gateway Precision Technologies | Holland Township | Ottawa | Real |
| 2001-291 | Distinctive Machine Corporation | City of Rockford | Kent | real |
| 2003-294 | Prototech Laser, Inc. | Chesterfield Township | Macomb | personal |
| 2004-061 | Distinctive Machine Corporation | City of Rockford | Kent | personal |
| 2004-586 | Complete Tooling Solutions LLC | Clinton Township | Macomb | real |
| 2005-310 | NPR Manufacturing Michigan, LLC | Grand Haven Township | Ottawa | ownership – personal |

16. P.A. 451 of 1994, Part 59: Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

| APPL. | | | | |
|--------|------------------------------|-----------------------|-----------|--------------|
| NO. | NAME | LOCAL UNIT | COUNTY | INVESTMENT |
| | | | | |
| 1-2712 | DOW CHEMICAL COMPANY | CITY OF MIDLAND | MIDLAND | \$16,150,361 |
| 1-3312 | GENERAL MOTORS CORPORATION | CITY OF FLINT | GENESEE | \$1,066,967 |
| 1-3314 | GUARDIAN FIBERGLASS INC | CITY OF ALBION | CALHOUN | \$2,000,043 |
| 1-3315 | CONSUMERS ENERGY | TWP OF ARMADA | MACOMB | \$733,652 |
| 1-3319 | UNITED STATES STEEL CORP | CITY OF RIVER ROUGE | WAYNE | \$338,960 |
| 1-3320 | DOW CORNING CORPORATION | CITY OF MIDLAND | MIDLAND | \$457,830 |
| 1-3321 | DOW CORNING CORPORATION | CITY OF MIDLAND | MIDLAND | \$103,782 |
| 1-3322 | DOW CORNING CORPORATION | CITY OF MIDLAND | MIDLAND\ | \$1,069,010 |
| 1-3323 | DOW CORNING CORPORATION | THOMAS TWP | SAGINAW | \$145,759 |
| 1-3325 | NON-FERROUS CAST ALLOYS INC | CITY OF NORTON SHORES | MUSKEGON | \$593,265 |
| 1-3329 | SEVERSTAL NORTH AMERICA INC | CITY OF DEARBORN | WAYNE | \$45,000,000 |
| 1-3333 | GENERAL MOTORS CORP | TWP OF ORION | OAKLAND | \$995,821 |
| 1-3336 | INTERNATIONAL PAPER CO | CITY OF STURGIS | ST JOSEPH | \$428,699 |
| 1-3339 | LACKS WHEEL TRIM SYSTEMS LLC | CITY OF KENTWOOD | KENT | \$1,054,812 |

17. P.A. 451 of 1994: Air Pollution Control Exemption Application to Commission for approval to amend the certificate. See attached list for application identification.

Staff Recommendation: Approve.

| APPL. | | | | |
|--------|-----------------------------------|-------------|---------|--------------|
| NO. | NAME | LOCAL UNIT | COUNTY | REASON |
| | | | | |
| 1-3232 | HEMLOCK SEMICONDUCTOR CORPORATION | THOMAS TWP. | SAGINAW | \$43,665,687 |

18. P.A. 451 of 1994: Air Pollution Control Exemption Applications to Commission for approval to dismiss the applications. See attached list for application identification. Staff Recommendation: Dismiss.

| APPL. NO. | NAME | LOCAL UNIT | COUNTY | REASON |
|------------------|--|-------------------------------|----------------|---|
| 1-3302 1-3341 | ESCANABA PAPER COMPANY DAIMLER CHRYSLER CORPORATION | WELLS TWP. CITY OF DETROIT | DELTA WAYNE | Duplicate of 1-3342 Did not provide missing information |

19. P.A. 451 of 1994: Air Pollution Control Exemption Application to Commission for approval to deny the application. See attached list for application identification. Staff Recommendation: Deny.

| APPL. NO. | NAME | LOCAL UNIT | COUNTY | REASON |
|--------------|----------------------------|----------------|--------|---------------|
| 1-3331 | GENERAL MOTORS CORPORATION | CITY OF WARREN | MACOMB | DEQ Recommend |

20. P.A. 146 of 2000: Obsolete Property Rehabilitation Act Applications to Commission for approval. See list below for application identification. Staff Recommendation: Approve.

| NAME L | LOCAL UNIT | | INVESTMENT | |
|---------------------------------------|--|---|---|--|
| Starling Investment Proporties I.I.C. | City of Essenaba | Dolto | \$61,000 | |
| 2 , | , | | \$850,000 | |
| 1 ' | | • | \$55,000 | |
| Vinton Building, LLC | City of Detroit | Wayne | \$500,000 | |
| Klein Brothers, LLC | City of Jackson | Jackson | \$750,000 | |
| Sviland Paint & Wallcoverings, Inc. | City of Escanaba | Delta | \$76,000 | |
| Terry Terry | City of Lansing | Ingham | \$300,000 | |
| Harvest Property Investments, LLC | City of Lansing | Ingham | \$250,000 | |
| Environmental Advisory Services, Inc. | City of Ludington | Mason | \$230,000 | |
| Thor Gallery at Warren Conner LLC | City of Detroit | Wayne | \$5,500,000 | |
| | Sterling Investment Properties, LLC Wyandotte Commercial Properties, LLC 2238 Henry Street, LLC Vinton Building, LLC Klein Brothers, LLC Sviland Paint & Wallcoverings, Inc. Terry Terry Harvest Property Investments, LLC Environmental Advisory Services, Inc. | Sterling Investment Properties, LLC Wyandotte Commercial Properties, LLC 2238 Henry Street, LLC Vinton Building, LLC Klein Brothers, LLC Sviland Paint & Wallcoverings, Inc. Terry Terry Harvest Property Investments, LLC Environmental Advisory Services, Inc. City of Escanaba City of Escanaba City of Lansing | Sterling Investment Properties, LLC Wyandotte Commercial Properties, LLC City of Wyandotte Wayne 2238 Henry Street, LLC City of Muskegon Winton Building, LLC City of Detroit Wayne Klein Brothers, LLC City of Jackson Sviland Paint & Wallcoverings, Inc. Terry Terry City of Lansing Harvest Property Investments, LLC City of Lansing Environmental Advisory Services, Inc. City of Ludington Delta Ingham City of Lansing Ingham City of Ludington Mason | |

21. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification.

Staff Recommendation: Approve.

| APPL. | | | | APPL. | |
|------------|-----------------------------------|----------------------|--------|-------|------------|
| NO. | NAME | LOCAL UNIT | COUNTY | TYPE | INVESTMENT |
| | | | | | |
| N2003-219 | MICHELLE MCQUEEN | CITY OF DETROIT | WAYNE | 2 | \$97,000 |
| N2003-225 | MATTHEW STANTON | CITY OF DETROIT | WAYNE | 2 | \$92,000 |
| N2004-0175 | FRANK TURNER | CITY OF DETROIT | WAYNE | 2 | \$190,900 |
| N2004-0424 | JAMES W CZACHOROWSKI | CITY OF DETROIT | WAYNE | 1 | \$38,153 |
| N2004-0743 | ALBERT & JOANNE MOORE | CITY OF DETROIT | WAYNE | 2 | \$257,000 |
| N2004-0876 | TIFFANY HENDERSON | CITY OF DETROIT | WAYNE | 2 | \$145,000 |
| N2005-0964 | SASHALEE STEWART | CITY OF DETROIT | WAYNE | 2 | \$227,000 |
| N2005-0970 | MARY TOSHACH & ROBERT CHRISTENSEN | CITY OF LANSING | INGHAM | 2 | \$285,728 |
| N2005-0976 | JOSE A LOPEZ | CITY OF LANSING | INGHAM | 2 | \$206,940 |
| N2005-1173 | LASALLE BOWYER SR | CITY OF INKSTER | WAYNE | 2 | \$153,927 |
| N2005-1486 | ANTHONY ARDIS | CITY OF DETROIT | WAYNE | 2 | \$270,000 |
| N2005-1513 | FLETCHER & MARJORIE GRIFFIN | CITY OF DETROIT | WAYNE | 2 | \$240,132 |
| N2006-020 | NATALIE A CHERRY | CITY OF DETROIT | WAYNE | 2 | \$286,000 |
| N2006-653 | SYLVIA PURNELL | CITY OF GRAND RAPIDS | KENT | 2 | \$98,750 |
| N2006-654 | FADIL LUGENDO & HAWA MUYA | CITY OF GRAND RAPIDS | KENT | 2 | \$100,075 |

22. Neighborhood Enterprise Zone Application to Commission for approval to transfer the certificate. See attached list for application identification. Staff Recommendation: Approve.

| APPL. | | | | APPL. | |
|------------|------------------------------|-----------------|--------|-------|------------|
| NO. | NAME | LOCAL UNIT | COUNTY | TYPE | INVESTMENT |
| | | | | | |
| N2005-0344 | CARL L & DELPHINE A ROBINSON | CITY OF DETROIT | WAYNE | 1 | \$13,860 |

23. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 10-11-06:

| <u>Last Name</u> | First Name | <u>County</u> | Township, Village and/or City |
|------------------|------------|---------------|-------------------------------|
| Emery | Vicki A. | Oceana | Pentwater Township |
| Lachman | Derek | Oakland | Independence Township |
| Peoples | Joan | State Assesso | or's Board |
| Smith | Mary B. | Macomb Cou | unty Equalization Department |
| Vandermark | Robert O. | Ingham | Delhi Charter Township |

24. MCL 211.154 Petition 154-02-0773 Cooper-Standard Automotive, Inc.

City of Auburn Hills, Oakland County

Parcel No. 02-99-25-001-183 An official order was issued for the above-referenced petition at the October 11,2006 State Tax Commission meeting. Notice was received that the referenced petition was submitted with incorrect original assessed and taxable values. The assessing unit has requested the petition be rescinded and a revised petition that has been submitted be scheduled for a future meeting to be reheard.

Staff recommendation: Rescind the above-referenced order.

MCL 211.154 Petition 154-05-0995 George P Johnson Company

City of Auburn Hills, Oakland County

Parcel No. 02-99-00-097-039 An official order was issued for the above-referenced petition on October 11, 2006. Incorrect information was submitted concerning idle equipment. The assessing unit has requested the official order be rescinded and be scheduled for a future meeting

to be reheard. Staff recommendation: Rescind the above-referenced order.

MCL 211.154 Petition 154-05-3104 J & T Sponseller Optometric

City of Woodhaven, Wayne County

Parcel No. 59-999-00-1084-003 An official order was issued for the above-referenced taxpayer on March 17, 2006. Notice was received that a transfer of ownership occurred on October 20, 2005.

Staff recommendation: Rescind the above-referenced order.

25. MCL 211.154 notification of omitted or incorrectly reported property to be dismissed for lack of jurisdiction. See attached list for file identification.

| Docket No. | Property Owner | County | Unit | Type | Years | Reason |
|---------------|-------------------------------|-----------------|--------------------------|-----------------|------------------------|---|
| 154-04-0475 | Progress Software Corp. | Oakland | City of Southfield | Personal 155 | 2002, 2003 | Estimated assessment, change of ownership |
| 154-04-0812 | Captec Financial Group | Wayne | City of Livonia | Personal 155 | 2002, 2003 | Change of ownership |
| 154-04-1186 | California Bank & Trust | Wayne | City of Detroit | Personal 155 | None given | Estimated assessment |
| 154-04-3373 | P. H. Hobbies | Calhoun | Burlington Township | Personal 155 | 2002, 2003 | Estimated assessment |
| 154-04-3371 | Bay City Roofing | Bay | City of Bay City | Personal | 2002, 2003, 2004 | Estimated assessment |
| 154-04-3390 | Progressive Technologies | Kent | City of Kentwood | Personal 155 | 2002, 2003, 2004 | Estimated assessment |
| 154-04-3411 | Stamper & Company | Macomb | Chesterfield Township | Personal 155 | 2004 | Estimated assessment |
| 154-04-3413 | Motor City Auto Auction | Macomb | City of Fraser | Personal 155 | 2004 | Estimated assessment |
| 154-04-3414 | Fast Times | Macomb | City of Richmond | Personal 155 | 2002, 2003, 2004 | Estimated assessment |
| 154-04-3415 | Foster's Supermarket | Missaukee | City of Lake | Personal | 2003, 2004 | Estimated assessment |
| 154-04-3416 | Security Link | Monroe | Frenchtown Township | Personal | 2004 | Estimated assessment |
| 154-04-3417 | Citicorp Vendor Finance | Monroe | Frenchtown Township | Personal | 2002, 2003 | Estimated assessment |
| 154-04-3420 | Tool & Die Systems | Oakland | Lyon Township | Personal 155 | 2004 | Estimated assessment |
| 154-04-3443 | Apollo Galileo USA | Presque Isle | City of Rogers City | Personal 155 | 2004 | Estimated assessment |
| 154-04-3444 | Grand Rental Station | Saginaw | Saginaw Township | Personal | 2004 | Estimated assessment |
| 154-04-3446 | Tan America | Saginaw | Saginaw Township | Personal | 2004 | Estimated assessment |
| 154-04-3462 | TDK | Wayne | City of Southgate | Personal 155 | 2004 | Leasehold improvements |
| 154-04-3463 | Ladies Physique | Wayne | City of Taylor | Personal 155 | 2003, 2004 | Estimated assessment |

26. MCL 211.154 notification of omitted or incorrectly reported property to be dismissed for lack of progress – incomplete petitions. See attached list for file identification.

| Docket No. | Name | County | Unit | Туре | Years |
|---------------|------------------------|--------------|-----------------------------|--------------|----------------------|
| - 1.2. | - \\ | | | -J P - | |
| 154-02-1120 | National City Leasing | Alcona | Harrisville Township | 156 | 2001 |
| 154-02-1362 | National City Leasing | Oakland | City of Farmington Hills | 156 | 2001 & 2002 |
| 154-02-1730 | National City Leasing | Oakland | Addison Township | 156 | 2001 & 2002 |
| 154-02-2200 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-06-2201 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2202 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2203 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2205 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2206 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2207 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2208 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2209 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2210 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2211 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-02-2212 | Howmet Corp. | Muskegon | City of Whitehall | 155 | 2000 |
| 154-03-0130 | National City Leasing | Saint Joseph | Mendon Township | 156 | 2001 & 2002 |
| 154-04-1445 | MKE Inc & MJJJ Inc. | Ingham | City of Lansing | 154 & 155 | 2003 & 2004 |
| 154-04-3989 | Langone & DiMaggio | Wayne | City of Grosse Pointe | 154 | 2002, 2003 & 2004 |
| 154-05-2977 | Eisman Clinic | Wayne | City of Detroit | 155 | 2003, 2004 & 2005 |
| 154-05-3566 | Diamond Tool | Wayne | Plymouth Township | 154 | 2003, 2004 & 2005 |
| 154-05-3569 | National Wholesale | Wayne | Plymouth Township | 154 | 2003, 2004 & 2005 |
| 154-05-3580 | National Technical | Wayne | City of Detroit | 154 | 2005 |
| 154-05-3948 | Pointe Fitness Center | Wayne | City of Harper Woods | 154 | 2003, 2004 & 2005 |
| 154-05-3969 | ATS Service | Wayne | City of Riverview | 154 | 2003 |
| 154-05-3970 | Atlas Oil Terminal | Wayne | City of Taylor | 154 | 2003 |
| 154-05-3971 | Atlas Oil Terminal | Wayne | City of Taylor | 154 | 2003 |
| 154-05-3972 | Atlas Oil Terminal | Wayne | City of Taylor | 154 | 2003 |
| 154-05-4643 | Baylors | Allegan | Lee Township | 154 | 2005? |
| 154-05-4764 | American Axle | Wayne | City of Hamtramck | 154 | 2002, 2003 & 2004 |
| 154-06-0324 | Lori & Mike Hugo | Arenac | Lincoln Township | 155 | 2005 |
| 154-06-0411 | Superior Metal | Wayne | City of Detroit | 155 | 2003 & 2004 |
| 15.000111 | Superior metal | | | 100 | 2002 & 2004 |

27. Scheduled for 9:30 A.M.

MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.

28. Scheduled for 11:30 A.M.

Memo from Kelli Sobel, Executive Secretary, regarding MCL 211.154 Petitions for Xerox.

29. **Scheduled for 12:15 P.M.**

Memo from Kelli Sobel, Executive Secretary, regarding West Branch Township, Dickinson County. A 14-Point Review was conducted in 2002 (score of 106 - Non-Compliant) and a follow-up review was conducted in 2006 (score of 105 – Substantially Non-Compliant). Appearing before the Commission are the West Branch Township Officials.

Scheduled for 12:30 P.M.

Memo from Kelli Sobel, Executive Secretary, regarding Merrill Township, Newaygo County. At the October 11, 2006 STC Meeting, the Commission directed the Assessor and Township Supervisor to appear before the Commission to discuss the alleged inappropriate assessment practices regarding omitted property, inaccurate measurements on the record cards, inaccurate land values, and a lack of uniformity and to advise of their plans to correct the above errors and to ensure they do not continue in the future in Merrill Township, Newaygo County. Appearing before the Commission are the Merrill Township Officials. Complaint File 06-005.

31. Approval of the 2007 Personal Property Statement including the Table for the Valuation of Cell Tower Equipment.